

Louisiana Revised Statute 47:302(W)

For questions: Phone (225) 219-2270



Claim for Refund of Tax Remitted to Direct Marketer

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Mail to:

Louisiana Department of Revenue
Taxpayer Compliance Division - SES
P.O. Box 66362
Baton Rouge, LA 70896-6362

Email: LDRTax.Refunds@LA.gov

For questions: Phone (225) 219-2270

Refund Request Schedule *(Please round to the nearest dollar.)*

1	2	3	4	5
Reporting Period Year _____	Total Purchase Price Per Period	Additional Use Tax Rate (4% of 9%)	Additional Use Tax Remitted to Direct Marketer (Col 2 x 3)	Local Use Tax Paid to Local Collector (Col 2 x applicable local rate)
Jan	\$	4%	\$	\$
Feb	\$	4%	\$	\$
March	\$	4%	\$	\$
April	\$	4%	\$	\$
May	\$	4%	\$	\$
June	\$	4%	\$	\$
July	\$	4%	\$	\$
Aug	\$	4%	\$	\$
Sept	\$	4%	\$	\$
Oct	\$	4%	\$	\$
Nov	\$	4%	\$	\$
Dec	\$	4%	\$	\$
		Total Refund		

INSTRUCTIONS

Claim for Refund of Tax Remitted to Direct Marketer

General Information

Louisiana Revised Statutes 47:302(K) allows direct marketers to collect and remit sales and use tax at the combined rate of 9% which includes an additional 4% levied in lieu of any sales or use tax which would otherwise be levied and collected by a local political jurisdiction of this state. Louisiana taxpayers in local political jurisdictions with a local sales and use tax rate of less than the 4% may request a refund, once per calendar year, of the 4% paid to the direct marketer by the Louisiana taxpayer. To claim the refund, the Louisiana taxpayer must pay use tax on the purchase to the local political subdivision at the actual local sales and use tax rate.

If the direct marketer collects and remits sales and use tax at the combined 9% rate, which includes the additional 4% levied pursuant to La. R.S. 47:302(K)(1) and (2), the Louisiana taxpayer may request a refund of the 4% portion provided each of the requirements of La. R.S. 47:302(W) is satisfied as follows:

1. The Louisiana taxpayer purchased a taxable item from a direct marketers and remitted the combined 9% rate to the direct marketer.
2. In addition, the Louisiana taxpayer filed a local sales and use tax return with the applicable parish sales and use tax collector or central collection commission.
3. The Louisiana taxpayer remitted use tax on the same taxable item at the applicable local sales and use tax rate. The return and remittance must be made in accordance with applicable local statutes and ordinances.
4. The Louisiana taxpayer filed an annual use tax refund request with the Secretary of the Department of Revenue ("Department"). The refund request must be accompanied by a copy of all relevant local sales and use tax returns; an affidavit (Form R-1031A) will be accepted in lieu of paid local use tax returns confirming delivery and use of taxable property in a parish where there is no sales and use tax imposed by any local taxing authority.
5. Invoices and/or documentation to show proof of delivery must accompany the claim.

Please complete the Taxpayer Information section in its entirety. If someone other than the taxpayer is completing the refund claim, a completed Power of Attorney must be attached in order for the claim to be processed.

If the local political subdivision does not levy a local sales and use tax rate, you must submit the enclosed affidavit, Form R-1031A, *Affidavit Confirming the Delivery and Use of Taxable Goods in a Parish with No Use Tax Levy*, affirming that the delivery and use of the taxable item will occur in a parish where no use tax is levied. This affidavit will be submitted in place of local sales and use tax returns.

Specific Instructions for Form R-1031S, *Claim for Refund Schedule* - Please round to the nearest dollar amount.

1. Column 1 - Reporting period: Enter the calendar year of the reporting period.
2. Column 2 - Enter the total purchase price of the item(s) purchased for the period. This is the amount paid for the item(s) before tax.
3. Column 3 - Enter additional 4% use tax rate imposed under La. R.S. 47:302(K).
4. Column 4 - Multiply the amount in Column 2 by Column 3.
5. Column 5 - Multiply the amount in Column 2 by the applicable local jurisdiction rate.
6. Total amount of tax requested to be refunded - Enter the total amount of Column 4 on Form R-1031R.

Specific Instructions for Form R-1031R, *Claim for Refund of Tax Remitted to Direct Marketer*

1. Complete the Taxpayer Information section.
2. The total amount of tax requested to be refunded on the claim form should match the total of Column 4 on the Form R-1031S.
3. PLEASE SIGN AND DATE YOUR REFUND REQUEST. Claims that are incomplete or missing Form R-1031S may not be processed.
4. PAID PREPARER BOX - If your claim for refund was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty is \$50 for each occurrence of failing to sign or failing to provide an identification number.

The claim for refund must be submitted electronically. To comply with this requirement, taxpayers may submit their refund claims and supporting documents by mail using a CD, DVD, or flash drive to the address below.

Louisiana Department of Revenue
Taxpayer Compliance Division-SES
P.O. Box 66362
Baton Rouge, LA 70896-6362

These documents may also be submitted via email to LDRTax.Refunds@La.gov. Taxpayers sending large files should contact the Sales Tax Unit using this email box to set up a secure portal site.

**Affidavit Confirming the Delivery and Use of
the Taxable Goods in a Parish with No Use Tax Levy**

State of	Parish
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Taxpayer's Name	LDR Account Number		
Mailing Address	Email Address		
City	State	ZIP	
Contact Person Name	Telephone Number		

Before me, the undersigned notary public, duly commissioned and qualified in and for the State and Parish aforesaid, personally came and appeared _____, who, after being first duly sworn by me, deposed and said:

I affirm that the delivery and use of the taxable items listed on Form R-1031S, *Claim for Refund Schedule*, occurred in a parish within the State of Louisiana where no use tax is levied.

Thus done and signed at _____ (City), State of _____, this _____ (Day) of _____ (Month), _____ (Year).

Affiant's Signature	Affiant's Name	
Signature of Paid Preparer	Paid Preparer Name if other than taxpayer <i>(Please print.)</i>	Paid Preparer Telephone Number
Notary Public Signature	Notary Name <i>(Please print.)</i>	My Commission Expires <i>(Notary's seal)</i>